

Article - Alcoholic Beverages

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§2–148.

(a) A direct wine shipper shall:

(1) ensure that all containers of wine shipped directly to a consumer in the State are conspicuously labeled with:

(i) the name of the direct wine shipper;

(ii) the name and address of the consumer who is the intended recipient; and

(iii) the words “Contains Alcohol: Signature of Person at Least 21 Years of Age Required for Delivery”;

(2) report to the Comptroller information about the direct wine shipper’s wine shipments, in a manner that the Comptroller determines;

(3) file a quarterly tax return in accordance with § 5–201(d) of the Tax – General Article;

(4) pay quarterly to the Comptroller all sales taxes and excise taxes due on sales to consumers in the State and calculate the taxes as if the sale were made in the State;

(5) maintain for 3 years complete and accurate records of all information needed to verify compliance with this part;

(6) allow the Comptroller to perform an audit of the direct wine shipper’s records on request; and

(7) consent to the jurisdiction of the Comptroller or other State unit and the State courts concerning enforcement of this section and any related law.

(b) A direct wine shipper may not:

(1) ship more than 18 9-liter cases of wine each year to a single delivery address; or

(2) cause wine to be delivered on Sunday to an address in the State.

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